

Kwazulu-Natal: Newcastle(KZN252) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>Financial Performance</b>										
Property rates	-	-	161 138	127 814	104 000	104 000	124 715	158 460	167 968	178 046
Service charges	-	-	406 875	513 472	485 790	485 790	530 921	598 152	669 870	751 277
Investment revenue	-	-	32 214	9 056	-	-	1	12 300	11 714	11 156
Transfers recognised - operational	-	-	171 067	207 501	195 412	195 412	248 578	199 527	229 540	254 641
Other own revenue	-	-	79 471	29 935	156 405	156 405	34 372	37 216	39 124	42 890
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	850 765	887 778	941 608	941 608	938 586	1 005 655	1 118 216	1 238 010
Employee costs	-	-	136 587	187 095	199 266	199 266	182 091	208 812	225 457	243 431
Remuneration of councillors	-	-	8 510	13 944	-	-	-	16 526	17 813	29 201
Depreciation & asset impairment	-	-	16 512	27 898	27 780	27 780	27 679	30 630	33 693	37 062
Finance charges	-	-	5 927	7 874	14 066	14 066	12 656	8 476	9 324	10 256
Materials and bulk purchases	-	-	166 032	213 376	227 250	227 250	192 573	285 000	354 965	418 351
Transfers and grants	-	-	-	300	-	-	-	310	321	332
Other expenditure	-	-	499 847	437 157	474 234	474 234	502 766	455 583	476 494	499 241
<b>Total Expenditure</b>	-	-	833 414	887 645	942 596	942 596	917 764	1 005 337	1 118 067	1 237 874
<b>Surplus/(Deficit)</b>	-	-	17 351	133	(989)	(989)	20 822	318	149	136
Transfers recognised - capital	-	-	-	-	1 416	1 416	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	17 351	133	427	427	20 822	318	149	136
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	17 351	133	427	427	20 822	318	149	136
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	41 485	167 261	148 213	148 213	100 745	229 804	43 075	43 075
Transfers recognised - capital	-	-	28 226	109 595	52 212	52 212	63 283	174 553	26 865	26 865
Public contributions & donations	-	-	-	41 081	-	-	932	-	-	-
Borrowing	-	-	11 738	16 585	21 319	21 319	14 897	15 000	-	-
Internally generated funds	-	-	1 521	-	74 682	74 682	21 367	40 251	16 210	16 210
<b>Total sources of capital funds</b>	-	-	41 485	167 261	148 213	148 213	100 479	229 804	43 075	43 075
<b>Financial position</b>										
Total current assets	-	-	483 594	328 917	328 917	328 917	-	361 333	367 652	385 693
Total non current assets	-	-	243 319	373 372	373 372	373 372	-	572 546	718 554	826 267
Total current liabilities	-	-	172 117	54 711	54 711	54 711	-	61 504	70 076	78 439
Total non current liabilities	-	-	136 143	116 878	116 878	116 878	-	114 609	112 028	109 794
Community wealth/Equity	-	-	418 653	530 700	530 700	530 700	-	147 730	231 887	316 040
<b>Cash flows</b>										
Net cash from (used) operating	51 346	85 262	67 950	228 828	228 828	228 828	141 416	358 776	526 955	513 345
Net cash from (used) investing	(72 352)	(198 505)	(401 933)	(167 259)	(167 259)	(167 259)	(182 770)	(229 800)	(179 700)	(144 775)
Net cash from (used) financing	(28 287)	1 091	(12 261)	13 661	13 661	13 661	(6 286)	9 024	(6 574)	(6 534)
<b>Cash/cash equivalents at the year end</b>	(31 193)	(47 509)	(329 611)	75 230	75 230	75 230	(39 169)	111 410	452 091	814 127
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	366 054	264 673	264 673	264 673	-	331 208	315 436	300 415
Application of cash and investments	32 743	51 150	141 010	(11 409)	(5 490)	(5 490)	-	25 559	(1 041)	(39 586)
<b>Balance - surplus (shortfall)</b>	(32 743)	(51 150)	225 044	276 082	270 163	270 163	-	305 649	316 477	340 001
<b>Asset management</b>										
Asset register summary (WDV)	-	-	41 485	167 261	148 213	148 213	100 745	229 804	43 075	43 075
Depreciation & asset impairment	-	-	16 512	27 898	27 780	27 780	27 679	30 630	33 693	37 062
Renewal of Existing Assets	-	-	-	300	-	-	365	137 538	-	-
Repairs and Maintenance	-	-	-	-	15 000	15 000	-	52 612	136 626	101 700
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Newcastle(KZN252) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	291 532	223 554	221 311	221 311	276 750	344 158	354 784
Executive & Council				45 567	212 767	26 379	26 379	21 762		
Budget & Treasury Office				127 952	7 025	123 387	123 387	182 373	344 158	354 784
Corporate Services				118 013	3 763	71 545	71 545	72 614		
<i>Community and Public Safety</i>		-	-	11 580	10 822	13 807	13 807	12 318	-	-
Community & Social Services				3 146	2 992	3 072	3 072	3 329		
Sport And Recreation				724	1 069	1 101	1 101	1 248		
Public Safety				3 300	4 021	3 687	3 687	3 710		
Housing				3 853	1 324	5 265	5 265	2 646		
Health				556	1 416	683	683	1 384		
<i>Economic and Environmental Services</i>		-	-	34 843	12 292	43 426	43 426	11 559	-	-
Planning and Development				2 734	1 991	2 653	2 653	2 319		
Road Transport				32 101	10 290	40 762	40 762	9 229		
Environmental Protection				8	11	11	11	12		
<i>Trading Services</i>		-	-	512 728	641 024	664 394	664 394	704 928	774 058	883 226
Electricity				257 273	299 382	305 914	305 914	352 854	407 961	468 775
Water				135 718	175 806	189 101	189 101	169 040	145 115	168 473
Waste Water Management				99 291	98 552	102 088	102 088	107 803	128 660	140 278
Waste Management				20 446	67 283	67 291	67 291	75 231	92 322	105 699
<i>Other</i>	4			82	86	86	86	101		
<b>Total Revenue - Standard</b>	2	-	-	850 765	887 778	943 024	943 024	1 005 655	1 118 216	1 238 010
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	233 656	150 193	153 028	153 028	172 947	241 228	244 812
Executive & Council				58 534	101 855	55 707	55 707	54 023	69 846	90 531
Budget & Treasury Office				41 136	9 357	21 709	21 709	33 693	55 302	86 808
Corporate Services				133 986	38 981	75 612	75 612	85 231	116 080	67 472
<i>Community and Public Safety</i>		-	-	84 822	82 405	114 757	114 757	81 704	91 021	91 021
Community & Social Services				13 818	16 998	17 879	17 879	26 806	16 253	16 253
Sport And Recreation				26 377	16 893	36 439	36 439	34 743	27 322	27 322
Public Safety				22 176	31 814	40 923	40 923	31	32 496	32 496
Housing				18 705	10 935	14 947	14 947	13 924	11 618	11 618
Health				3 746	5 766	4 569	4 569	6 199	3 331	3 331
<i>Economic and Environmental Services</i>		-	-	85 370	73 961	80 360	80 360	77 554	61 588	61 588
Planning and Development				12 342	15 847	17 900	17 900	19 675	19 582	19 582
Road Transport				72 572	57 653	61 777	61 777	49 598	40 730	40 730
Environmental Protection				455	460	683	683	8 281	1 276	1 276
<i>Trading Services</i>		-	-	429 239	580 552	593 991	593 991	672 468	717 431	830 557
Electricity				192 883	251 742	271 624	271 624	342 033	407 140	492 220
Water				120 726	205 759	205 258	205 258	194 929	238 029	269 048
Waste Water Management				48 294	49 156	44 133	44 133	53 367	30 403	30 414
Waste Management				67 336	73 894	72 977	72 977	82 138	41 859	38 876
<i>Other</i>	4			328	534	460	460	665	6 800	9 897
<b>Total Expenditure - Standard</b>	3	-	-	833 414	887 645	942 596	942 596	1 005 337	1 118 067	1 237 874
<b>Surplus/(Deficit) for the year</b>		-	-	17 351	133	427	427	318	149	136

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Newcastle(KZN252) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	-	158 960	122 172	104 000	104 000	124 668	158 460	167 968	178 046	
Property rates - penalties and collection charges		-	-	2 178	5 642	-	-	47	-	-	-	
Service charges - electricity revenue	2	-	-	235 824	289 073	297 180	297 180	300 260	341 757	393 021	451 974	
Service charges - water revenue	2	-	-	113 038	110 444	123 670	123 670	121 888	131 090	138 956	147 293	
Service charges - sanitation revenue	2	-	-	58 013	61 823	64 940	64 940	59 618	68 836	72 967	77 345	
Service charges - refuse revenue	2	-	-	-	49 159	-	-	49 154	56 468	64 927	74 666	
Service charges - other		-	-	-	2 974	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	-	3 485	-	-	3 701	3 681	3 902	4 136	
Interest earned - external investments		-	-	32 214	9 056	-	-	1	12 300	11 714	11 156	
Interest earned - outstanding debtors		-	-	-	856	-	-	0	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	4 696	-	-	2 792	3 915	4 280	5 079	
Licences and permits		-	-	-	677	-	-	-	5	5	5	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	-	171 067	207 501	195 412	195 412	248 578	199 527	229 540	254 641	
Other own revenue	2	-	-	79 471	20 221	156 405	156 405	27 402	29 616	30 937	33 670	
Gains on disposal of PPE		-	-	-	-	-	-	477	-	-	-	
Total Revenue (excl. capital transfers and contributions)			-	-	850 765	887 778	941 608	941 608	938 586	1 005 655	1 118 216	1 238 010
<u>Expenditure By Type</u>												
Employee related costs	2	-	-	136 587	187 095	199 266	199 266	182 091	208 812	225 457	243 431	
Remuneration of councillors		-	-	8 510	13 944	-	-	-	16 526	17 813	29 201	
Debt impairment	3	-	-	104 227	79 192	69 864	69 864	71 492	83 028	79 074	85 309	
Depreciation and asset impairment	2	-	-	16 512	27 898	27 780	27 780	27 679	30 630	33 693	37 062	
Finance charges		-	-	5 927	7 874	14 066	14 066	12 656	8 476	9 324	10 256	
Bulk purchases	2	-	-	166 032	213 376	227 250	227 250	192 573	285 000	354 965	418 351	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	-	107 466	-	-	98 973	177 466	146 491	161 862	
Transfers and grants		-	-	-	300	-	-	-	310	321	332	
Other expenditure	4,5	-	-	395 619	250 499	404 369	404 369	332 301	195 089	250 929	252 070	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Expenditure			-	-	833 414	887 645	942 596	942 596	917 764	1 005 337	1 118 067	1 237 874
Surplus/(Deficit)			-	-	17 351	133	(989)	(989)	20 822	318	149	136
Transfers recognised - capital		-	-	-	-	-	1 416	1 416	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
			-	-	17 351	133	427	427	20 822	318	149	136
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	-	17 351	133	427	427	20 822	318	149	136
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	-	17 351	133	427	427	20 822	318	149	136
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			-	-	17 351	133	427	427	20 822	318	149	136

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Newcastle(KZN252) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table No. 10: Budgeted Capital Expenditure by Standard Classification and Funding for FY 2010/11 Medium Term Revenue & Expenditure Framework											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	3 177	2 000	7 739	7 739	4 451	26 100	-	-
Executive & Council				3 177	2 000	4 977	4 977	2 043			
Budget & Treasury Office						2 711	2 711	165	15 000		
Corporate Services						51	51	2 243	11 100		
<i>Community and Public Safety</i>		-	-	57	9 670	22 035	22 035	13 129	78 636	21 275	21 275
Community & Social Services				57	5 880	14 316	14 316	1 402	40 924	16 240	16 040
Sport And Recreation					107			986	20 030	1 035	1 035
Public Safety					3 133			2 406	1 162	4 000	4 200
Housing					550	7 719	7 719	3 250	16 520		
Health								5 085			
<i>Economic and Environmental Services</i>		-	-	29 649	97 306	107 093	107 093	62 450	53 790	20 000	20 000
Planning and Development					18 606	7 979	7 979	2 697			
Road Transport				29 649	78 700	99 114	99 114	59 754	53 790	20 000	20 000
Environmental Protection											
<i>Trading Services</i>		-	-	8 602	58 284	11 346	11 346	20 716	71 278	1 800	1 800
Electricity				7 138	7 245	10 414	10 414	8 302	8 415	1 800	1 800
Water					26 256	932	932	1 863	57 863		
Waste Water Management				1 464	22 984				3 000		
Waste Management					1 800			10 550	2 000		
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	41 485	167 261	148 213	148 213	100 745	229 804	43 075	43 075
<b>Funded by:</b>											
National Government				28 214	109 595	52 212	52 212	63 283	174 268	26 865	26 865
Provincial Government				12					285		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	28 226	109 595	52 212	52 212	63 283	174 553	26 865	26 865
Public contributions and donations	5				41 081			932			
Borrowing	6			11 738	16 585	21 319	21 319	14 897	15 000		
Internally generated funds				1 521		74 682	74 682	21 367	40 251	16 210	16 210
Total Capital Funding	7	-	-	41 485	167 261	148 213	148 213	100 479	229 804	43 075	43 075

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Newcastle(KZN252) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				8 471							
Call investment deposits	1			357 583	264 673	264 673	264 673		331 208	315 436	300 415
Consumer debtors	1			76 083	64 244	64 244	64 244		30 125	52 216	85 278
Other debtors				16 330							
Current portion of long-term receivables				19 774							
Inventory	2			5 354							
Total current assets		-	-	483 594	328 917	328 917	328 917	-	361 333	367 652	385 693
Non current assets											
Long-term receivables											
Investments											
Investment property				3 935							
Investment in Associate											
Property, plant and equipment	3			233 979	373 372	373 372	373 372		572 546	718 554	826 267
Agricultural											
Biological											
Intangible											
Other non-current assets				5 405							
Total non current assets		-	-	243 319	373 372	373 372	373 372	-	572 546	718 554	826 267
TOTAL ASSETS		-	-	726 913	702 289	702 289	702 289	-	933 879	1 086 206	1 211 960
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4				7 874	7 874	7 874		5 976	6 574	6 534
Consumer deposits				10 318							
Trade and other payables	4			158 439	46 837	46 837	46 837		55 528	63 502	71 905
Provisions				3 360							
Total current liabilities		-	-	172 117	54 711	54 711	54 711	-	61 504	70 076	78 439
Non current liabilities											
Borrowing				71 387	68 729	68 729	68 729		62 753	56 179	49 645
Provisions				64 756	48 149	48 149	48 149		51 856	55 849	60 149
Total non current liabilities		-	-	136 143	116 878	116 878	116 878	-	114 609	112 028	109 794
TOTAL LIABILITIES		-	-	308 260	171 589	171 589	171 589	-	176 113	182 104	188 233
NET ASSETS	5	-	-	418 653	530 700	530 700	530 700	-	757 766	904 102	1 023 727
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				397 317	382 870	382 870	382 870				
Reserves	4			21 336	147 830	147 830	147 830		147 730	231 887	316 040
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	418 653	530 700	530 700	530 700	-	147 730	231 887	316 040

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Newcastle(KZN252) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		405 208	511 203	548 722	655 716	655 716	655 716	594 694	823 824	1 111 300	1 314 276
Government - operating	1	139 422	144 535	120 914	348 100	348 100	348 100	279 328	199 527	229 540	254 641
Government - capital	1								214 804	179 701	144 775
Interest									12 300	11 714	11 156
Dividends											
Payments											
Suppliers and employees		(245 470)	(293 834)	(246 980)	(200 952)	(200 952)	(200 952)	(183 648)	(873 987)	(986 435)	(1 105 373)
Finance charges		(238 168)	(266 948)	(342 804)	(574 036)	(574 036)	(574 036)	(548 957)	(17 380)	(18 544)	(105 798)
Transfers and grants	1	(9 646)	(9 695)	(11 902)					(312)	(321)	(332)
NET CASH FROM(USED) OPERATING ACTIVITIES		51 346	85 262	67 950	228 828	228 828	228 828	141 416	358 776	526 955	513 345
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors		60 886	24 883	40 806							
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		(133 238)	(223 388)	(442 739)				(82 025)			
Payments											
Capital assets					(167 259)	(167 259)	(167 259)	(100 745)	(229 800)	(179 700)	(144 775)
NET CASH FROM(USED) INVESTING ACTIVITIES		(72 352)	(198 505)	(401 933)	(167 259)	(167 259)	(167 259)	(182 770)	(229 800)	(179 700)	(144 775)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					16 585	16 585	16 585				
Borrowing long term/refinancing									15 000		
Increase (decrease) in consumer deposits		(15 564)	9 479	10 287							
Payments											
Repayment of borrowing		(12 724)	(8 388)	(22 547)	(2 924)	(2 924)	(2 924)	(6 286)	(5 976)	(6 574)	(6 534)
NET CASH FROM(USED) FINANCING ACTIVITIES		(28 287)	1 091	(12 261)	13 661	13 661	13 661	(6 286)	9 024	(6 574)	(6 534)
NET INCREASE/(DECREASE) IN CASH HELD											
		(49 293)	(112 152)	(346 243)	75 230	75 230	75 230	(47 640)	138 000	340 681	362 036
Cash/cash equivalents at the year begin:	2	18 100	64 644	16 632				8 471	(26 590)	111 410	452 091
Cash/cash equivalents at the year end:	2	(31 193)	(47 509)	(329 611)	75 230	75 230	75 230	(39 169)	111 410	452 091	814 127

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Newcastle(KZN252) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	41 485	166 961	148 213	148 213	92 266	43 075	43 075
Infrastructure - Road Transport				29 649	77 940	97 341	97 341	22 020	20 000	20 000
Infrastructure - Electricity				7 138	6 600	8 816	8 816	8 415	1 800	1 800
Infrastructure - Water					26 256	932	932			
Infrastructure - Sanitation				1 384	22 984			5 000		
Infrastructure - Other				80	3 760	4 417	4 417	1 595	30	30
Infrastructure		-	-	38 251	137 540	111 506	111 506	37 030	21 830	21 830
Community				57	1 800	7 850	7 850	1 602	1 035	1 035
Heritage assets										
Investment properties										
Other assets	6			2 730	27 621	26 521	26 521	38 634	20 210	20 210
Agricultural assets										
Biological assets										
Intangibles				447		2 336	2 336	15 000		
<b>Total Renewal of Existing Assets</b>	2	-	-	-	300	-	-	137 538	-	-
Infrastructure - Road Transport								31 770		
Infrastructure - Electricity					300			57 863		
Infrastructure - Water										
Infrastructure - Sanitation								500		
Infrastructure - Other										
Infrastructure		-	-	-	300	-	-	90 133	-	-
Community								20 285		
Heritage assets										
Investment properties										
Other assets	6							27 120		
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road Transport		-	-	29 649	77 940	97 341	97 341	53 790	20 000	20 000
Infrastructure - Electricity		-	-	7 138	6 900	8 816	8 816	8 415	1 800	1 800
Infrastructure - Water		-	-	-	26 256	932	932	57 863	-	-
Infrastructure - Sanitation		-	-	1 384	22 984	-	-	5 000	-	-
Infrastructure - Other		-	-	80	3 760	4 417	4 417	2 095	30	30
Infrastructure		-	-	38 251	137 840	111 506	111 506	127 163	21 830	21 830
Community		-	-	57	1 800	7 850	7 850	21 887	1 035	1 035
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	2 730	27 621	26 521	26 521	65 754	20 210	20 210
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	447	-	2 336	2 336	15 000	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	41 485	167 261	148 213	148 213	229 804	43 075	43 075
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport				29 649	77 940	97 341	97 341	53 790	20 000	20 000
Infrastructure - Electricity				7 138	6 900	8 816	8 816	8 415	1 800	1 800
Infrastructure - Water					26 256	932	932	57 863		
Infrastructure - Sanitation				1 384	22 984			5 000		
Infrastructure - Other				80	3 760	4 417	4 417	2 095	30	30
Infrastructure		-	-	38 251	137 840	111 506	111 506	127 163	21 830	21 830
Community				57	1 800	7 850	7 850	21 887	1 035	1 035
Heritage assets										
Investment properties										
Other assets	6			2 730	27 621	26 521	26 521	65 754	20 210	20 210
Agricultural assets										
Biological assets										
Intangibles				447		2 336	2 336	15 000		
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	41 485	167 261	148 213	148 213	229 804	43 075	43 075
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>	3			16 512	27 898	27 780	27 780	30 630	33 693	37 062
<b>Repairs and Maintenance by Asset Class</b>		-	-	-	-	15 000	15 000	52 612	136 626	101 700
Infrastructure - Road Transport								13 588	35 200	25 200
Infrastructure - Electricity								10 065		
Infrastructure - Water								3 297	50 676	25 000
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	26 950	85 876	50 200
Community								6 629	5 500	2 500
Heritage assets										
Investment properties										
Other assets	6,7					15 000	15 000	19 033	45 250	49 000
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	16 512	27 898	42 780	42 780	83 242	170 319	138 762
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	149.1%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	1.1%	0.0%	0.0%	449.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	10.1%	10.1%	22.9%	317.2%	236.1%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	10.0%	10.0%	83.0%	317.0%	236.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)